

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**January 2015**

#### SUMMARY

Total Taxes this Month:	\$	<b>4,246,359</b>
Compared to Last Year:		<b>4,224,406</b>
Percentage change:		<b>0.5 %</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## January 2015

### Overview

**Month of January:** Total Sales and Use Tax for the month of January increased overall by 0.5% compared to last year. Current Sales Tax collection increased by 1.7% and current Use Tax collection decreased by 8.1%.

**Year to Date:** Total Sales and Use Tax through January increased by 0.5% for 2015. The Sales Tax component increased by 3.5% and the Use Tax component decreased by 10.4%.

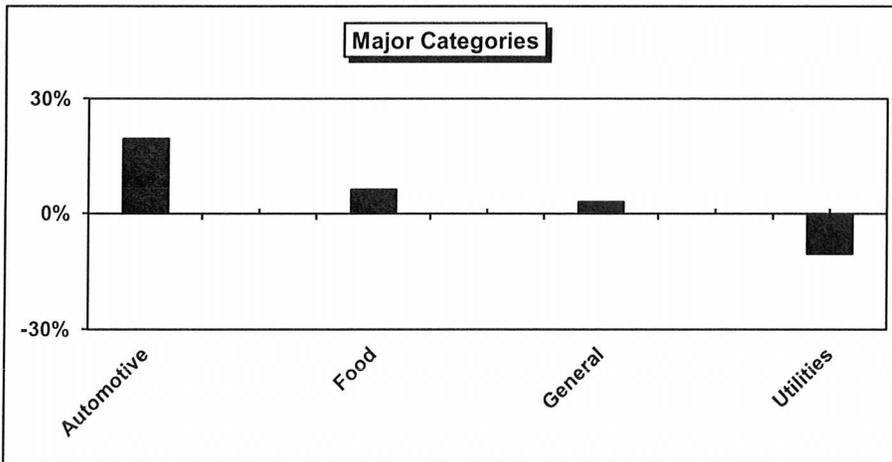
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2014 to 2015 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

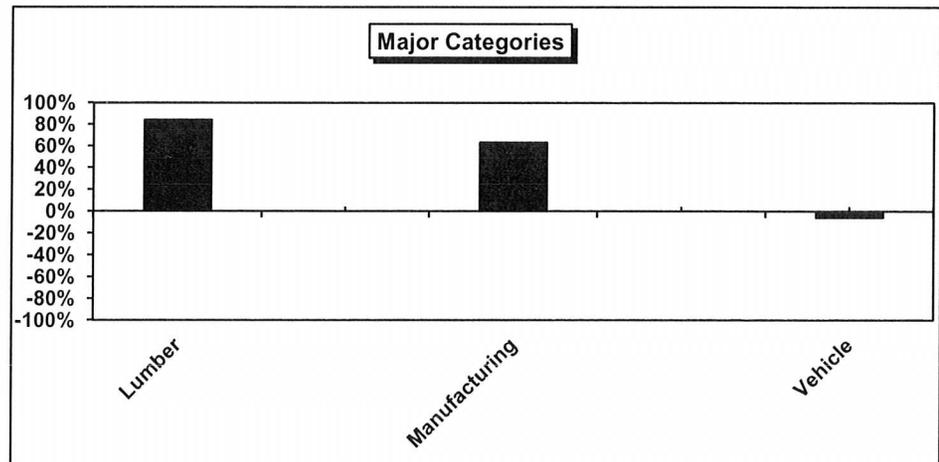
### Sales Tax Activity

The *Automotive, Food, and General* categories showed increases of 19.5%, 6.2%, and 3.0%, while the *Utilities* category showed a decrease of 10.5% when compared to 2014 year to date.



### Use Tax Activity

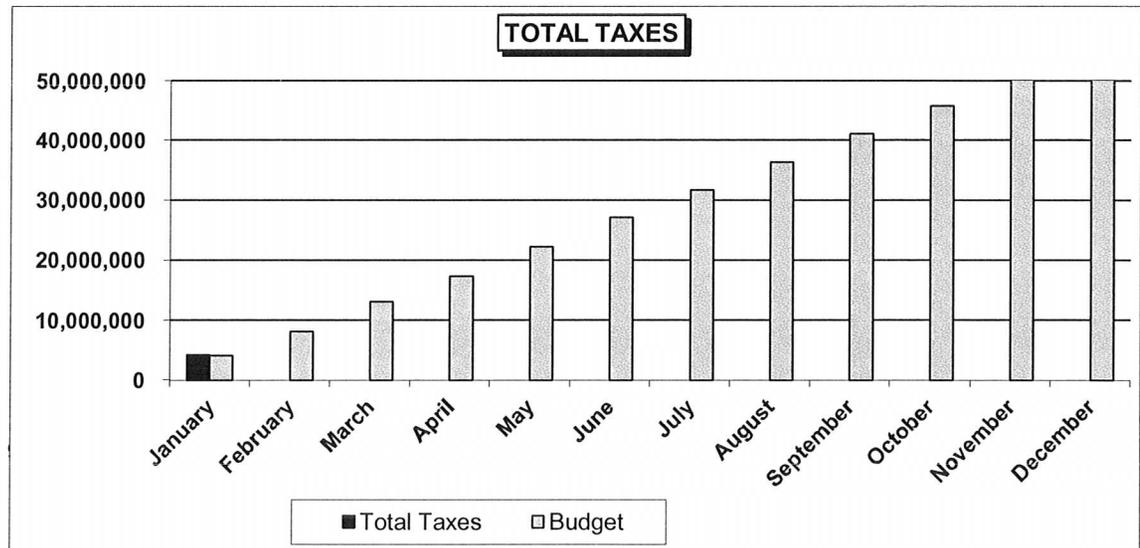
The *Lumber and Manufacturing* categories showed increases of 84.1% and 63.4%, while the *Vehicle* category showed a decrease of 5.7% when compared to 2014 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

## January 2015

	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5			-
March	4,905,819	13,128,528	23.2			-
April	4,323,680	17,452,208	30.8			-
May	4,786,948	22,239,156	39.2			-
June	4,974,930	27,214,087	48.0			-
July	4,544,485	31,758,571	56.0			-
August	4,637,111	36,395,683	64.2			-
September	4,772,339	41,168,021	72.7			-
October	4,624,368	45,792,389	80.8			-
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
<b>Total</b>	<b>\$ 56,666,136</b>			<b>\$ 3,435,918</b>	<b>810,441</b>	<b>4,246,359</b>



Note: Monthly budgets are based on 5 years of historical trend.

## Revenue Growth Per Fund / Current Year to Previous Year January 2015

	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	2,027,470	119,025	2,146,495	2,098,271	137,985	2,236,256	3.5%	15.9%	4.2%	1.53%
PIF Fund	-	433,295	433,295	-	356,941	356,941	n/a	-17.6%	-17.6%	-4.80%
Other Funds	1,292,512	352,104	1,644,616	1,337,648	315,515	1,653,163	3.5%	-10.4%	0.5%	0.71%
All Funds Total	3,319,983	904,423	4,224,406	3,435,918	810,441	4,246,359	3.5%	-10.4%	0.5%	0.71%
				<b>Budgeted Increase</b>			0.1%	3.6%	0.71%	

**General Fund**

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after one months is that the General Fund share of revenue from sales and use tax is up by 4.2%. The increase necessary to reach the 2015 budget is 1.53%.

**Public Improvement Fund**

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After one months, the PIF decreased by 17.6%, which is below the 4.8% decrease needed to reach budget.

**Other Funds**

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.71% they will not meet budget, however they currently show an increase of .5%.

# SALES AND USE TAX

January

2015

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## ACCOUNT GROUPS

January  
2015

January  
2014

INC  
(DEC)

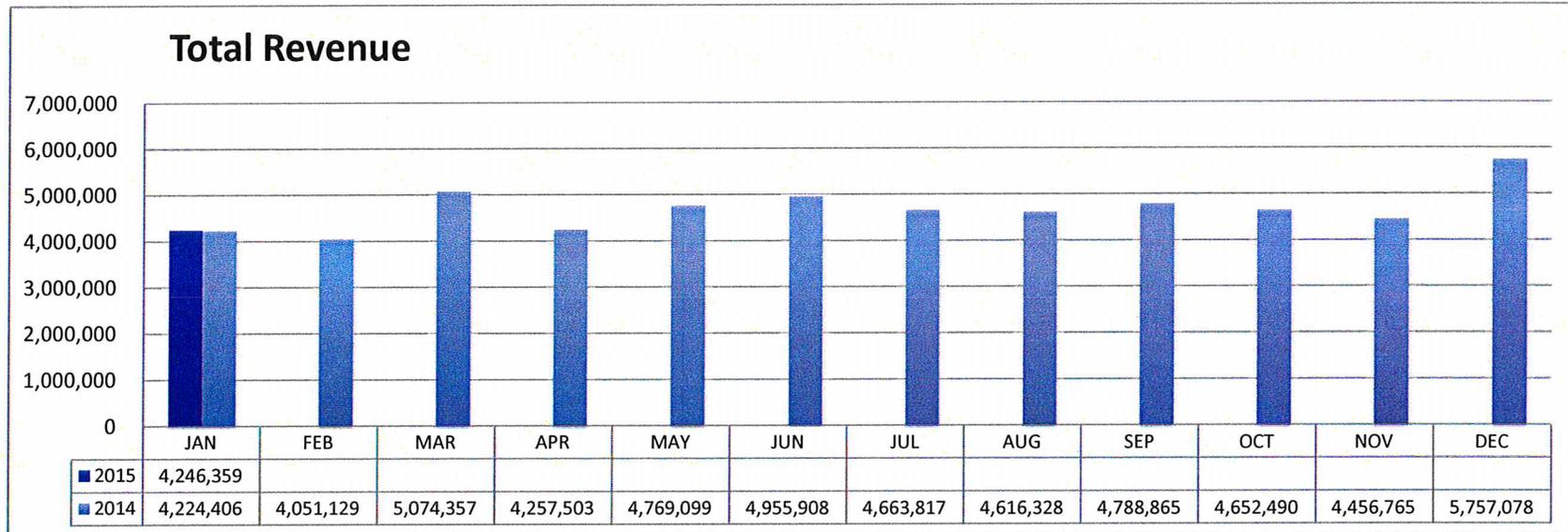
YTD  
2015

YTD  
2014

INC  
(DEC)

## GRAND TOTALS

Active Accounts	8,998	8,682	316	8,998	8,682	316
Net Taxable Sales	105,040,091	101,055,329	3.9 %	105,040,091	101,055,329	3.9 %
<b>Net Sales Tax</b>	<b>3,314,424</b>	<b>3,259,205</b>	<b>1.7 %</b>	<b>3,314,424</b>	<b>3,259,205</b>	<b>1.7 %</b>
Delinquent Sales Tax	107,360	17,788	-	107,360	17,788	-
<b>Use Tax</b>	<b>806,778</b>	<b>746,182</b>	<b>8.1 %</b>	<b>806,778</b>	<b>746,182</b>	<b>8.1 %</b>
Delinquent Use Tax	3,663	158,241	-	3,663	158,241	-
Other Revenue*	14,134	42,990	-	14,134	42,990	-
<b>Total Revenue</b>	<b>4,246,359</b>	<b>4,224,406</b>	<b>0.5 %</b>	<b>4,246,359</b>	<b>4,224,406</b>	<b>0.5 %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

January

2015

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## ACCOUNT GROUPS

	January 2015	January 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<b>01000 Apparel</b>						
Active Accounts	83	84	(1)	83	84	(1)
Net Taxable Sales	1,575,804	1,488,460	5.9 %	1,575,804	1,488,460	5.9 %
<b>Net Sales Tax</b>	51,269	47,920	<b>7.0 %</b>	51,269	47,920	<b>7.0 %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	82	334	<b>(75.4) %</b>	82	334	<b>(75.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	29	0	-	29	0	-
<b>Total Revenue</b>	<b>51,380</b>	<b>48,254</b>	<b>6.5 %</b>	<b>51,380</b>	<b>48,254</b>	<b>6.5 %</b>
% of Total Revenue	1.2 %	1.1 %	0.1 %	1.2 %	1.1 %	0.1 %

## 02000 Automotive

Active Accounts	308	317	(9)	308	317	(9)
Net Taxable Sales	9,262,071	7,831,180	18.3 %	9,262,071	7,831,180	18.3 %
<b>Net Sales Tax</b>	301,362	252,156	<b>19.5 %</b>	301,362	252,156	<b>19.5 %</b>
Delinquent Sales Tax	0	2,290	-	0	2,290	-
<b>Use Tax</b>	2,623	2,450	<b>7.1 %</b>	2,623	2,450	<b>7.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,037	1,137	-	1,037	1,137	-
<b>Total Revenue</b>	<b>305,022</b>	<b>258,033</b>	<b>18.2 %</b>	<b>305,022</b>	<b>258,033</b>	<b>18.2 %</b>
% of Total Revenue	7.2 %	6.1 %	1.1 %	7.2 %	6.1 %	1.1 %

## 03000 Food

Active Accounts	488	471	17	488	471	17
Net Taxable Sales	38,262,613	35,911,485	6.5 %	38,262,613	35,911,485	6.5 %
<b>Net Sales Tax</b>	1,235,055	1,163,178	<b>6.2 %</b>	1,235,055	1,163,178	<b>6.2 %</b>
Delinquent Sales Tax	12,908	7,772	-	12,908	7,772	-
<b>Use Tax</b>	7,435	13,721	<b>(45.8) %</b>	7,435	13,721	<b>(45.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	9,142	0	-	9,142	0	-
<b>Total Revenue</b>	<b>1,264,540</b>	<b>1,184,671</b>	<b>6.7 %</b>	<b>1,264,540</b>	<b>1,184,671</b>	<b>6.7 %</b>
% of Total Revenue	29.8 %	28.0 %	1.8 %	29.8 %	28.0 %	1.8 %

# SALES AND USE TAX

January

2015

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## ACCOUNT GROUPS

	January 2015	January 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	245	248	(3)	245	248	(3)
Net Taxable Sales	2,114,892	3,634,745	(41.8) %	2,114,892	3,634,745	(41.8) %
<b>Net Sales Tax</b>	<b>65,766</b>	<b>113,168</b>	<b>(41.9) %</b>	<b>65,766</b>	<b>113,168</b>	<b>(41.9) %</b>
Delinquent Sales Tax	2,390	940	-	2,390	940	-
<b>Use Tax</b>	<b>1,010</b>	<b>2,243</b>	<b>(55.0) %</b>	<b>1,010</b>	<b>2,243</b>	<b>(55.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
<b>Total Revenue</b>	<b>69,166</b>	<b>116,351</b>	<b>(40.6) %</b>	<b>69,166</b>	<b>116,351</b>	<b>(40.6) %</b>
% of Total Revenue	1.6 %	2.8 %	(1.2) %	1.6 %	2.8 %	(1.2) %
<b><u>05000 General</u></b>						
Active Accounts	538	520	18	538	520	18
Net Taxable Sales	16,763,936	16,098,350	4.1 %	16,763,936	16,098,350	4.1 %
<b>Net Sales Tax</b>	<b>539,099</b>	<b>523,518</b>	<b>3.0 %</b>	<b>539,099</b>	<b>523,518</b>	<b>3.0 %</b>
Delinquent Sales Tax	8,269	1,148	-	8,269	1,148	-
<b>Use Tax</b>	<b>3,571</b>	<b>(517)</b>	<b>791.2 %</b>	<b>3,571</b>	<b>(517)</b>	<b>791.2 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,197	27	-	1,197	27	-
<b>Total Revenue</b>	<b>552,136</b>	<b>524,176</b>	<b>5.3 %</b>	<b>552,136</b>	<b>524,176</b>	<b>5.3 %</b>
% of Total Revenue	13.0 %	12.4 %	0.6 %	13.0 %	12.4 %	0.6 %
<b><u>06000 Lodging</u></b>						
Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,090,630	1,140,657	(4.4) %	1,090,630	1,140,657	(4.4) %
<b>Net Sales Tax</b>	<b>35,589</b>	<b>37,206</b>	<b>(4.3) %</b>	<b>35,589</b>	<b>37,206</b>	<b>(4.3) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>266</b>	<b>257</b>	<b>3.5 %</b>	<b>266</b>	<b>257</b>	<b>3.5 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	370	0	-	370	0	-
<b>Total Revenue</b>	<b>36,225</b>	<b>37,463</b>	<b>(3.3) %</b>	<b>36,225</b>	<b>37,463</b>	<b>(3.3) %</b>
% of Total Revenue	0.9 %	0.9 %	0.0 %	0.9 %	0.9 %	0.0 %

# SALES AND USE TAX

January

2015

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## ACCOUNT GROUPS

	January 2015	January 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<b>07000 Lumber</b>						
Active Accounts	2,763	2,593	170	2,763	2,593	170
Net Taxable Sales	6,783,542	5,890,159	15.2 %	6,783,542	5,890,159	15.2 %
<b>Net Sales Tax</b>	219,365	190,733	<b>15.0 %</b>	219,365	190,733	<b>15.0 %</b>
Delinquent Sales Tax	566	1,268	-	566	1,268	-
<b>Use Tax</b>	257,315	139,733	<b>84.1 %</b>	257,315	139,733	<b>84.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	388	-	0	388	-
<b>Total Revenue</b>	<b>477,246</b>	<b>332,122</b>	<b>43.7 %</b>	<b>477,246</b>	<b>332,122</b>	<b>43.7 %</b>
% of Total Revenue	11.2 %	7.9 %	3.3 %	11.2 %	7.9 %	3.3 %

## 08000 Professional

Active Accounts	1,973	1,956	17	1,973	1,956	17
Net Taxable Sales	1,568,438	1,650,926	(5.0) %	1,568,438	1,650,926	(5.0) %
<b>Net Sales Tax</b>	49,535	51,672	<b>(4.1) %</b>	49,535	51,672	<b>(4.1) %</b>
Delinquent Sales Tax	1,058	1,493	-	1,058	1,493	-
<b>Use Tax</b>	13,933	43,832	<b>(68.2) %</b>	13,933	43,832	<b>(68.2) %</b>
Delinquent Use Tax	3,663	847	-	3,663	847	-
Other Revenue	712	1,538	-	712	1,538	-
<b>Total Revenue</b>	<b>68,901</b>	<b>99,382</b>	<b>(30.7) %</b>	<b>68,901</b>	<b>99,382</b>	<b>(30.7) %</b>
% of Total Revenue	1.6 %	2.4 %	(0.8) %	1.6 %	2.4 %	(0.8) %

## 09000 Public Utility

Active Accounts	317	296	21	317	296	21
Net Taxable Sales	14,342,403	15,967,091	(10.2) %	14,342,403	15,967,091	(10.2) %
<b>Net Sales Tax</b>	466,322	520,876	<b>(10.5) %</b>	466,322	520,876	<b>(10.5) %</b>
Delinquent Sales Tax	2,499	759	-	2,499	759	-
<b>Use Tax</b>	5,543	27,632	<b>(79.9) %</b>	5,543	27,632	<b>(79.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	373	20	-	373	20	-
<b>Total Revenue</b>	<b>474,737</b>	<b>549,287</b>	<b>(13.6) %</b>	<b>474,737</b>	<b>549,287</b>	<b>(13.6) %</b>
% of Total Revenue	11.2 %	13.0 %	(1.8) %	11.2 %	13.0 %	(1.8) %

# SALES AND USE TAX

January

2015

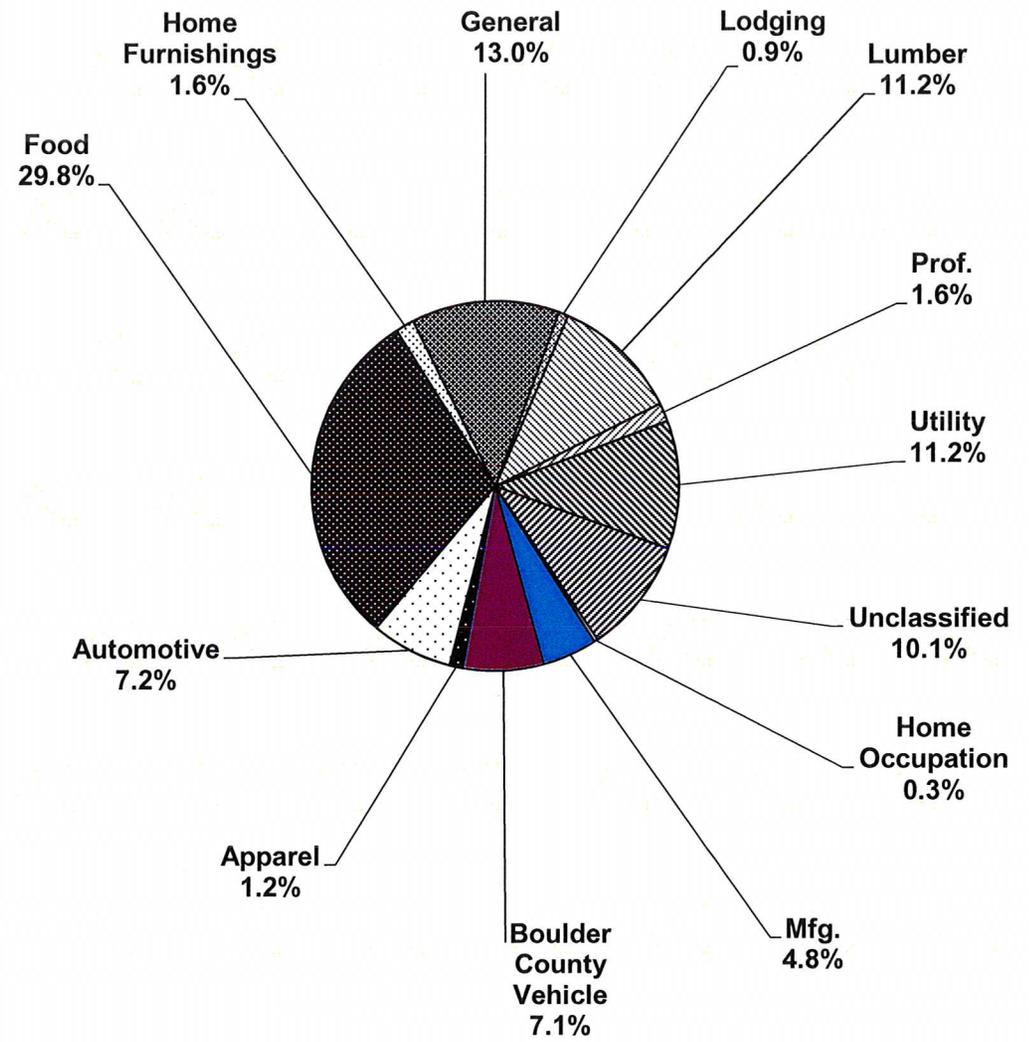
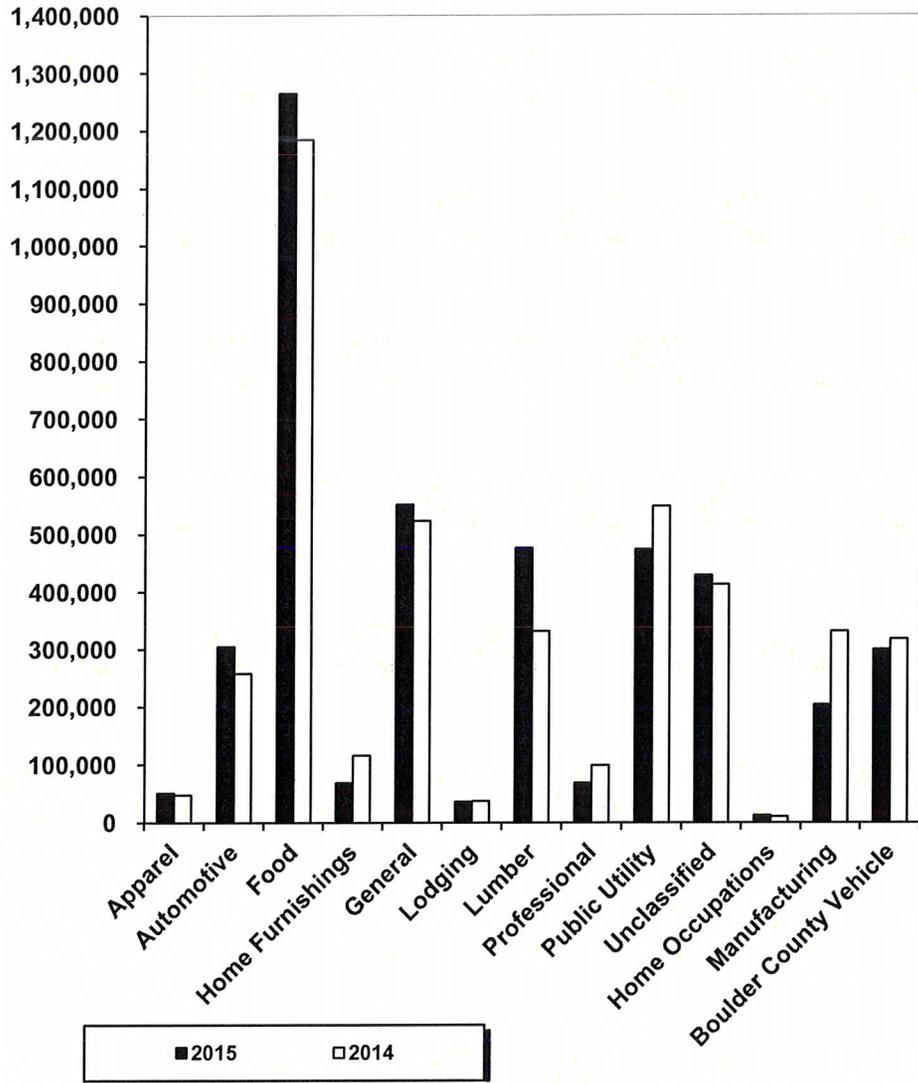
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## ACCOUNT GROUPS

	January 2015	January 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	1,930	1,857	73	1,930	1,857	73
Net Taxable Sales	11,789,719	10,080,972	17.0 %	11,789,719	10,080,972	17.0 %
<b>Net Sales Tax</b>	304,582	314,979	<b>(3.3) %</b>	304,582	314,979	<b>(3.3) %</b>
Delinquent Sales Tax	78,358	2,118	-	78,358	2,118	-
<b>Use Tax</b>	46,152	95,053	<b>(51.4) %</b>	46,152	95,053	<b>(51.4) %</b>
Delinquent Use Tax	0	844	-	0	844	-
Other Revenue	496	661	-	496	661	-
<b>Total Revenue</b>	<b>429,588</b>	<b>413,655</b>	<b>3.9 %</b>	<b>429,588</b>	<b>413,655</b>	<b>3.9 %</b>
% of Total Revenue	10.1 %	9.8 %	0.3 %	10.1 %	9.8 %	0.3 %
<b><u>11200 Home Occupations</u></b>						
Active Accounts	115	110	5	115	110	5
Net Taxable Sales	408,141	331,252	23.2 %	408,141	331,252	23.2 %
<b>Net Sales Tax</b>	12,259	10,584	<b>15.8 %</b>	12,259	10,584	<b>15.8 %</b>
Delinquent Sales Tax	652	0	-	652	0	-
<b>Use Tax</b>	20	9	<b>122.2 %</b>	20	9	<b>122.2 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	30	-	0	30	-
<b>Total Revenue</b>	<b>12,931</b>	<b>10,623</b>	<b>21.7 %</b>	<b>12,931</b>	<b>10,623</b>	<b>21.7 %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %
<b><u>12000 Manufacturing</u></b>						
Active Accounts	218	210	8	218	210	8
Net Taxable Sales	1,077,902	1,030,052	4.6 %	1,077,902	1,030,052	4.6 %
<b>Net Sales Tax</b>	34,221	33,215	<b>3.0 %</b>	34,221	33,215	<b>3.0 %</b>
Delinquent Sales Tax	660	0	-	660	0	-
<b>Use Tax</b>	168,617	103,167	<b>63.4 %</b>	168,617	103,167	<b>63.4 %</b>
Delinquent Use Tax	0	156,550	-	0	156,550	-
Other Revenue	778	39,189	-	778	39,189	-
<b>Total Revenue</b>	<b>204,276</b>	<b>332,121</b>	<b>(38.5) %</b>	<b>204,276</b>	<b>332,121</b>	<b>(38.5) %</b>
% of Total Revenue	4.8 %	7.9 %	(3.1) %	4.8 %	7.9 %	(3.1) %
<b><u>00000 Boulder County Vehicle</u></b>						
<b>Use Tax</b>	300,211	318,268	<b>(5.7) %</b>	<b>300,211</b>	<b>318,268</b>	<b>(5.7) %</b>
% of Total Revenue	7.1 %	7.5 %	(0.4) %	7.1 %	7.5 %	(0.4) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
January  
2015



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		January 2015						
ACCOUNT GROUP	ACTIVE		January	January	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2015	2014	(DECR)	2015	2014	(DECR)
Apparel	83	Net Taxable Sales	1,575,804	1,488,460	5.9 %	1,575,804	1,488,460	5.9 %
01000		Total Revenue	51,380	48,254	6.5 %	51,380	48,254	6.5 %
Automotive	308	Net Taxable Sales	9,262,071	7,831,180	18.3 %	9,262,071	7,831,180	18.3 %
02000		Total Revenue	305,022	258,033	18.2 %	305,022	258,033	18.2 %
Food	488	Net Taxable Sales	38,262,613	35,911,485	6.5 %	38,262,613	35,911,485	6.5 %
03000		Total Revenue	1,264,540	1,184,671	6.7 %	1,264,540	1,184,671	6.7 %
Home Furnishings	245	Net Taxable Sales	2,114,892	3,634,745	(41.8) %	2,114,892	3,634,745	(41.8) %
04000		Total Revenue	69,166	116,351	(40.6) %	69,166	116,351	(40.6) %
General	538	Net Taxable Sales	16,763,936	16,098,350	4.1 %	16,763,936	16,098,350	4.1 %
05000		Total Revenue	552,136	524,176	5.3 %	552,136	524,176	5.3 %
Lodging	19	Net Taxable Sales	1,090,630	1,140,657	(4.4) %	1,090,630	1,140,657	(4.4) %
06000		Total Revenue	36,225	37,463	(3.3) %	36,225	37,463	(3.3) %
Lumber	2,763	Net Taxable Sales	6,783,542	5,890,159	15.2 %	6,783,542	5,890,159	15.2 %
07000		Total Revenue	477,246	332,122	43.7 %	477,246	332,122	43.7 %
Professional	1,973	Net Taxable Sales	1,568,438	1,650,926	(5.0) %	1,568,438	1,650,926	(5.0) %
08000		Total Revenue	68,901	99,382	(30.7) %	68,901	99,382	(30.7) %
Public Utility	317	Net Taxable Sales	14,342,403	15,967,091	(10.2) %	14,342,403	15,967,091	(10.2) %
09000		Total Revenue	474,737	549,287	(13.6) %	474,737	549,287	(13.6) %
Unclassified	1,930	Net Taxable Sales	11,789,719	10,080,972	17.0 %	11,789,719	10,080,972	17.0 %
10000		Total Revenue	429,588	413,655	3.9 %	429,588	413,655	3.9 %
Home Occupations	115	Net Taxable Sales	408,141	331,252	23.2 %	408,141	331,252	23.2 %
11200		Total Revenue	12,931	10,623	21.7 %	12,931	10,623	21.7 %
Manufacturing	218	Net Taxable Sales	1,077,902	1,030,052	4.6 %	1,077,902	1,030,052	4.6 %
12000		Total Revenue	204,276	332,121	(38.5) %	204,276	332,121	(38.5) %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	300,211	318,268	(5.7) %	300,211	318,268	(5.7) %
<b>GRAND TOTALS</b>	<b>8,998</b>	Net Taxable Sales	<b>105,040,091</b>	<b>101,055,329</b>	<b>3.9 %</b>	<b>105,040,091</b>	<b>101,055,329</b>	<b>3.9 %</b>
		Total Revenue	<b>4,246,359</b>	<b>4,224,406</b>	<b>0.5 %</b>	<b>4,246,359</b>	<b>4,224,406</b>	<b>0.5 %</b>

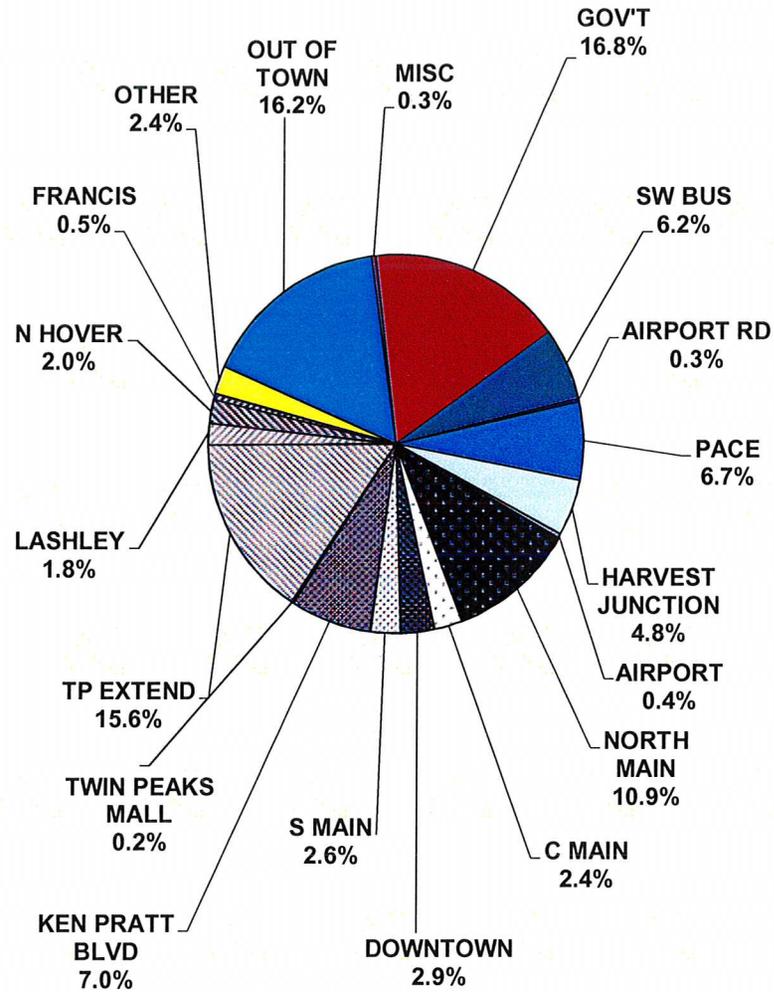
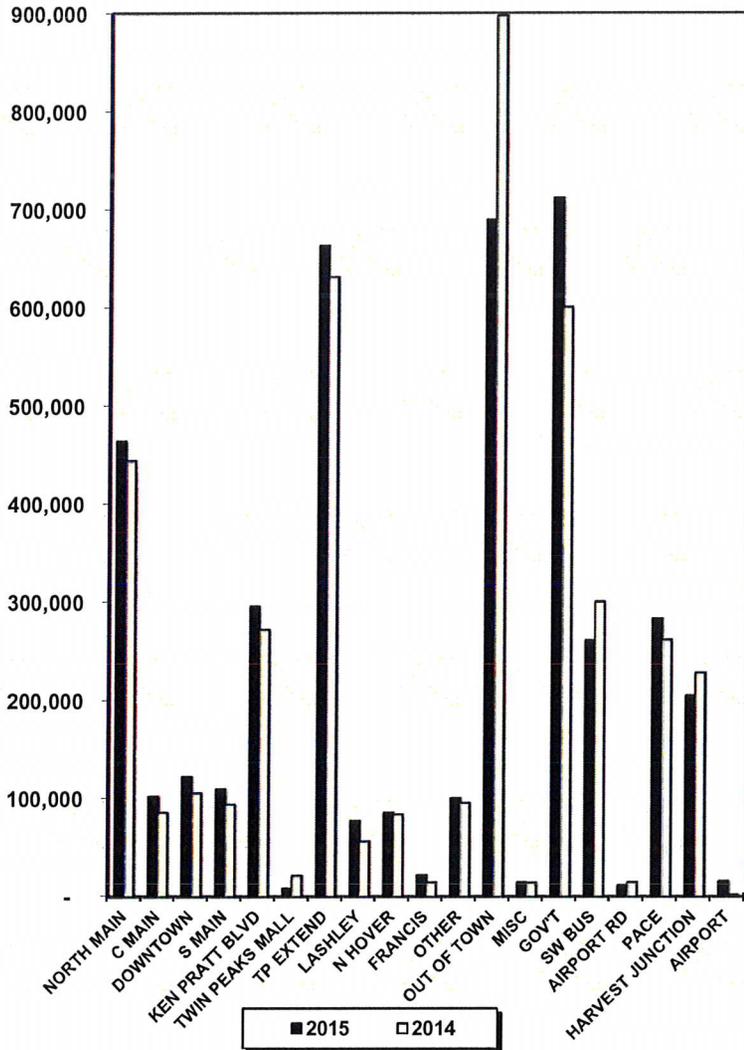
<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		January 2015							
LOCATION		% OF TOTAL	January 2015	January 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)	
NORTH MAIN	Net Taxable Sales	13.4%	14,092,912	13,526,709	4.2 %	14,092,912	13,526,709	4.2 %	
	Total Revenue	10.9%	464,126	444,261	4.5 %	464,126	444,261	4.5 %	
CENTRAL MAIN	Net Taxable Sales	3.0%	3,142,051	2,599,133	20.9 %	3,142,051	2,599,133	20.9 %	
	Total Revenue	2.4%	102,202	85,818	19.1 %	102,202	85,818	19.1 %	
DOWNTOWN	Net Taxable Sales	3.5%	3,669,164	3,385,837	8.4 %	3,669,164	3,385,837	8.4 %	
	Total Revenue	2.9%	122,199	105,722	15.6 %	122,199	105,722	15.6 %	
SOUTH MAIN	Net Taxable Sales	3.2%	3,335,359	2,856,034	16.8 %	3,335,359	2,856,034	16.8 %	
	Total Revenue	2.6%	109,946	94,009	17.0 %	109,946	94,009	17.0 %	
KEN PRATT BOULEVARD	Net Taxable Sales	8.5%	8,903,600	8,271,547	7.6 %	8,903,600	8,271,547	7.6 %	
	Total Revenue	7.0%	296,135	272,348	8.7 %	296,135	272,348	8.7 %	
TWIN PEAKS MALL	Net Taxable Sales	0.2%	247,289	729,203	(66.1) %	247,289	729,203	(66.1) %	
	Total Revenue	0.2%	8,101	21,001	(61.4) %	8,101	21,001	(61.4) %	
TW PKS SQ EXTENDED	Net Taxable Sales	19.2%	20,148,419	19,167,015	5.1 %	20,148,419	19,167,015	5.1 %	
	Total Revenue	15.6%	663,532	631,589	5.1 %	663,532	631,589	5.1 %	
LASHLEY	Net Taxable Sales	2.2%	2,333,537	1,662,552	40.4 %	2,333,537	1,662,552	40.4 %	
	Total Revenue	1.8%	77,372	56,061	38.0 %	77,372	56,061	38.0 %	
NORTH HOVER	Net Taxable Sales	2.5%	2,604,637	2,551,024	2.1 %	2,604,637	2,551,024	2.1 %	
	Total Revenue	2.0%	85,740	83,808	2.3 %	85,740	83,808	2.3 %	
FRANCIS	Net Taxable Sales	0.6%	630,362	397,406	58.6 %	630,362	397,406	58.6 %	
	Total Revenue	0.5%	21,909	14,290	53.3 %	21,909	14,290	53.3 %	
ALL OTHERS	Net Taxable Sales	2.6%	2,687,315	1,868,693	43.8 %	2,687,315	1,868,693	43.8 %	
	Total Revenue	2.4%	100,578	95,364	5.5 %	100,578	95,364	5.5 %	
OUT OF TOWN	Net Taxable Sales	19.4%	20,336,752	21,633,691	(6.0) %	20,336,752	21,633,691	(6.0) %	
	Total Revenue	16.2%	689,915	897,768	(23.2) %	689,915	897,768	(23.2) %	
MISCELLANEOUS	Net Taxable Sales	0.4%	440,900	405,380	8.8 %	440,900	405,380	8.8 %	
	Total Revenue	0.3%	14,355	13,794	4.1 %	14,355	13,794	4.1 %	
CITY, BLDR CO	Net Taxable Sales	4.6%	4,824,560	4,480,217	7.7 %	4,824,560	4,480,217	7.7 %	
	Total Revenue	16.8%	712,146	600,930	18.5 %	712,146	600,930	18.5 %	
SW BUSINESS	Net Taxable Sales	2.0%	2,081,039	2,188,432	(4.9) %	2,081,039	2,188,432	(4.9) %	
	Total Revenue	6.2%	261,654	300,926	(13.1) %	261,654	300,926	(13.1) %	
AIRPORT ROAD	Net Taxable Sales	0.3%	350,449	365,428	(4.1) %	350,449	365,428	(4.1) %	
	Total Revenue	0.3%	11,419	14,442	(20.9) %	11,419	14,442	(20.9) %	
PACE	Net Taxable Sales	8.2%	8,567,232	7,978,870	7.4 %	8,567,232	7,978,870	7.4 %	
	Total Revenue	6.7%	283,744	262,086	8.3 %	283,744	262,086	8.3 %	
HARVEST JUNCTION	Net Taxable Sales	5.9%	6,184,227	6,955,803	(11.1) %	6,184,227	6,955,803	(11.1) %	
	Total Revenue	4.8%	205,442	228,547	(10.1) %	205,442	228,547	(10.1) %	
AIRPORT	Net Taxable Sales	0.4%	460,287	32,356	1,322.6 %	460,287	32,356	1,322.6 %	
	Total Revenue	0.4%	15,844	1,643	864.3 %	15,844	1,643	864.3 %	
TOTALS	Net Taxable Sales	100%	105,040,091	101,055,329	3.9 %	105,040,091	101,055,329	3.9 %	
	Total Revenue	100%	4,246,359	4,224,406	0.5 %	4,246,359	4,224,406	0.5 %	

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**January**  
2015



## **DESIGNATION**

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## **APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

15

<b>NORTH MAIN</b>	<b>N</b> Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>CENTRAL MAIN</b>	<b>C</b> Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>DOWNTOWN</b>	<b>D</b> Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
<b>SOUTH MAIN</b>	<b>S</b> Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
<b>KEN PRATT BOULEVARD</b>	<b>F</b> Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
<b>TWIN PEAKS MALL</b>	<b>T</b> Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.
<b>TW PKS SQ EXTENDED</b>	<b>P</b> Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
<b>LASHLEY</b>	<b>L</b> Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
<b>NORTH HOVER</b>	<b>H</b> Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>FRANCIS</b>	<b>R</b> Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>ALL OTHERS</b>	<b>E</b> All other licensed business within the City limits of Longmont.
<b>OUT OF TOWN</b>	<b>O</b> All out of town Business licensed to collect Longmont taxes.
<b>AIRPORT</b>	<b>A</b> Business located at the Vance Brand Municipal Airport
<b>MISCELLANEOUS</b>	<b>X</b> Non-licensed and Temporary Business.
<b>CITY, BLDR CO</b>	<b>V</b> City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>SW BUSINESS</b>	<b>W</b> Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
<b>AIRPORT ROAD</b>	<b>Z</b> Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>PACE STREET</b>	<b>K</b> Business generally located on and east of PACE STREET and South of HIGHWAY 66.
<b>HARVEST JUNCTION</b>	<b>J</b> Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



**LODGERS TAX**  
**January**  
**2015**

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	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	19,627	(6.0) %	20,874	19,627	(6.0) %	20,874
February		0.0 %			0.0 %	
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
<b>Total</b>	<b><u>\$ 19,627</u></b>	<b>(6.0) %</b>	<b><u>\$ 20,874</u></b>			